IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

ISABELLE HALL COMPANY d/b/a)
HALL & HUNTER,) Case No. 3:19-cv-10580
) (Formerly Civil Case No. 2019-
Plaintiff,) 171515-CB in the Circuit Court for
) the County of Oakland)
v.)
) Dist. Judge Robert H. Cleland
PREMIER COMMISSION, LLC;)
UNITED STATES OF AMERICA,)
on behalf of the Internal Revenue)
Service; and)
JENNIFER S. ZACHARY,)
)
Defendants.	_)
UNITED STATES OF AMERICA,)
)
Crossclaim Plaintiff,)
)
v.)
)
PREMIER COMMISSION, LLC,)
)
Crossclaim Defendant.	_)

STIPULATED JUDGMENT

Before the Court is the Joint Motion for Dismissal of Cross-Claim and Entry of Stipulated Judgment Regarding Interpled Funds ("Motion") filed by Defendant and Cross-Claim Plaintiff United States of America and Defendant and Cross-Claim Defendant Premier Commission, LLC ("Premier") (Docket No. 32). The United States of America and Premier having entered into a Settlement Agreement,

with which Premier has fully complied. The Court, having considered the motion and having informed itself of the applicable law, has determined that the motion should be granted. Accordingly,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED:

- (1) that pursuant to a settlement agreement between the United States and Premier, the United States' cross-claim against Premier is hereby dismissed with prejudice;
- (2) that with respect to the \$38,000 in interpled funds held in this Court's registry (and any interest that has since accrued) (the "Interpled Funds"), Premier having released its claim to the Interpled Funds and Defendant Jennifer S. Zachary having previously claimed no interest in the Interpled Funds other than to have the eventual recipient(s) appropriately credit her liabilities, (A) the United States has a first-priority lien with respect to the Interpled Funds, (B) judgment is hereby entered in favor of the United States with respect to the Interpled Funds, and (C) the Clerk is directed to disburse the entirety of the Interpled Funds to the United States as follows. The disbursement shall be made payable to the United States Department of Justice, and shall be delivered to Tax FLU, Office of Review, U.S. Department of Justice, P.O. Box 301, Washington, DC 20044-0310 (if payment is sent by U.S. Postal Service) or Tax FLU, Office of Review, U.S. Department of

Justice, 555 4th Street, N.W., Room 6647, Washington, DC 20001 (if payment is sent by overnight delivery).

JUDGMENT TO THE DEFENDANT UNITED STATES OF AMERICA AS STATED HEREIN.

Dated:

United States District Judge

AGREED TO:

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General
Tax Division, U.S. Department of Justice

/s/ Philip L. Bednar

PHILIP LEONARD BEDNAR

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